



**American
Accounting
Association**

Council Meeting Minutes
Atlanta Marriott Marquis
Saturday, November 16, 2019
8:30 am-5:00 pm

| Council Members Attending | | |
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| <p>Board of Directors Terry Shevlin, President Elaine Mauldin, President-Elect Marc Rubin, Past President Mark Taylor, Vice President-Finance Mark DeFond, Vice President-Research and Publications Steve Kaplan, Vice President-Education Audrey Gramling, Director–Focusing on Segments Mary Harris Stanford, Director-Focusing on Intellectual Property John Hepp, Director-Focusing on Academic/Practitioner Interaction Wim Van der Stede, Director–Focusing on International Mark Beasley, Vice President-Finance-Elect Tracey Sutherland, Executive Director</p> | <p>Council Officers Cindy Durtschi, Chair Nancy Nichols, Chair-Elect David Stott, Past Chair</p> <p>International Members-at-Large Mandy Cheng Sanjay Kallapur</p> <p>Region Representatives Ramesh Narasimhan, Mid-Atlantic Jason Stanfield, Midwest Yvette Lazdowski, Northeast Timothy Miller, Ohio Eric Bostwick, Southeast</p> | <p>Section Representatives Dale Flesher, AAH Kathy Rupar, ABO Mary Curtis, AIS Fred Mittelstaedt, APLG Nancy Nichols, ATA Randal Elder, AUD Sandra Shelton, DIV Les Heitger, FA Brian Bushee, FARS D. Larry Crumbley, GIWB Linda Parsons, GNP Mahendra Gujarathi, IAS Monte Swain, MAS Charlie Cullinan, PI (<i>alt.</i>) Brigitte Muehlmann, SET Bambi Hora, TLC Sidney Askew, TYC</p> |
| Council Committee Chairs | | |
| <p>Council Advocacy Review Committee David DeBoskey</p> | <p>Council Committee on Awards Committee D. Larry Crumbley</p> | <p>Council Ballot Committee Brigitte Muehlmann</p> |
| Guests & Staff Attending | | |
| <p>Julie Smith David, Chief Innovation Officer Barbara Brady, Senior Director of Operations Nancy Maciag, Manager, Executive and Board Services</p> | | |
| Council Members Not Attending | | |
| <p>Board of Directors Tracie Miller-Nobles, Director-Focusing on Membership</p> | <p>Section/Region Representatives Mary Fischer, Southwest David DeBoskey, Western Vaughan Radcliffe, PI</p> | |

Meeting Minutes

MSC = Motion, Seconded, Carried

MSF = Motion, Seconded, Failed

A. Welcome – Council Chair Cindy Durtschi welcomed everyone to the November 2019 Council meeting in Atlanta and reminded everyone that this would be the location for the 2020 Annual Meeting. Introductions were made by table, and Council members shared how many times they have touchpoints with the AAA. Most answers ranged from daily to at least weekly via emails, journals, and meetings. Cindy also reminded Council of the three standing Council Committees –the Council Advocacy Review Committee, Council Committee on Awards Committee, and the Council Ballot Committee–and the importance of the work of all three. The agenda was reviewed with no comments or questions.

MSC to approve the August 2019 Council Meeting minutes.

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- B. Executive Director's Report** – Executive Director Tracey Sutherland provided an overview on several areas:
- Membership: Overall, there has been a 3.8% decrease in membership since the dues increase that Council approved at the Spring 2019 meeting.
 - Segment Meetings: Attendance continues to be strong for Section meetings. The Northeast, Southeast, and Western Regions are following the Impact Meeting model, while the Midwest, Ohio and Mid-Atlantic Regions will follow the traditional model (Southwest has always been held with FBD). The Northeast Meeting had almost 200 attendees, which is higher than the previous high of 172 for attendance. The Impact meetings will be held at conference centers and have panels and sessions focusing on research and practice. This will allow for a different financial model and pricing. There is also a “triple” Section meeting for 2020 as the Accounting Information Systems (AIS) and Strategic and Emerging Technologies (SET) Sections who have traditionally partnered for meetings will also be joined by the International Accounting Section (IAS).
 - Publications: Chief Innovation Officer Julie Smith David reported that the Publications department is fully staffed at this time. The migration to the new submission platform is underway which will allow for enhanced capabilities in the submission and production phases. The third phase of the migration is scheduled for December 3, 2019.
 - Other Projects – Tracey announced that COSO was seeking input on useful research and resources. Invited for conversation were Board members and section Leaders from the AIS, Auditing, SET, and Forensic Accounting Sections. Tracey also announced that Bernie Milano is retiring from the PhD Project. He will be succeeded by Blane Ruschak.
- C. Segments Update and Website Activity** – Director-Focusing on Segments Audrey Gramling reviewed the Fall Segment Leader Webinar and shared that all Council members had access to the recording of that webinar. She also reviewed the Segment Leader website and the documents that are available for the Executive Committees of the Segments. Audrey led an activity with Council Members to illustrate how the Section websites vary greatly in terms of what information is on each site and where various items are located. Council members participated in a “Treasure Hunt” to find answers to questions about various topics found on the 17 section websites. After the exercise, Council provided feedback on ideas for improving the navigation to the websites. Audrey went over the timeline for completing the website review and the plan to have the updated sites rolled out for August 2021. Audrey also asked Council Members to participate in an activity where they wrote how their Sections add value to Region Meetings and a best practice that Sections have done to add value to Region Meetings.
- D. Council Committee on Awards Committee (CCAC)** – Cindy Durtschi and 2019-2020 CCAC Chair Larry Crumbley described the purpose and composition of the CCAC and explained the importance of the committee's work for the AAA. The members who served on the 2018-2019 committee were thanked for their service. Six positions needed to be filled and there was a total of eight nominees. Voting will take place via electronic balloting after the Council Meeting.
- After the Council Meeting, an election took place and the following members were elected to the CCAC for 2019-2020: Eric Bostwick, Mary Curtis, Randy Elder, Brigitte Muehlmann, Linda Parsons, and Monte Swain.*
- E. Business Model Project Update** – President-Elect Elaine Mauldin spoke with Council about the history of the Business Model project and where we are in the process. She reviewed the beginnings with the Sustainability Mindset framework in 2017 and the review of reporting structures, revenues and costs of the Association. In May 2019, the Board agreed to proceed with the blended Business Model. A Task Force will be implemented to assist with reviewing and updating revenues and costs across areas such as meetings, publications and membership, and then how best to implement the Business Model. This will be discussed further at the March 2020 meeting.
- F. Council Ballot Committee (CBC) Meeting** – Cindy Durtschi and CBC Chair Brigitte Muehlmann explained the overview of the CBC and today's vote for the two candidates to be placed on the slate for the Board of Directors position for Director-Focusing on Membership. Brigitte explained the roles and responsibilities of the Director position. Brigitte, Cindy, Past Council Chair David Stott, Council Chair-Elect Nancy Nichols, and Tracey Sutherland facilitated the discussions of each of the seven candidates for the position. Following an election, Ann C. Dzurainin and Margaret B. Shackell were chosen as the candidates to be added to the Slate of Officers for the 2020-2021 Board of Directors election. During the election, Council members signed the annual Conflict of Interest and Code of Ethics policies.
- G. Membership Survey Report and Activity** – Membership Advisory Chair Nancy Nichols discussed the results of the analysis of the 2019 Membership Survey. A total of 997 members responded to the survey, of which the average length of membership was 14 years. The average number of years in academia was 17, and the average number of sections that members belong to is 1.7. One of the things that the Membership Advisory Committee is going to examine is how to

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better get the message out to non-members about the value of being a member. Council participated in an activity where thoughts were gathered about the messaging to reach the potential non-member audience. The Membership Advisory Committee will review Council's suggestions.

H. AICPA/NASBA Guidelines – Vice President-Education Steve Kaplan discussed the combined effort of the AICPA and NASBA aimed at evolving CPA licensure to reflect the skills and knowledge that CPAs increasingly need in a technology-driven marketplace and how that impacts educators. The CPA Evolution is aimed at making sure the CPA profession is relevant 5, 10, 20 years from now, but questions still exist if technology and accounting should be on equal platforms as in the Evolution proposal.

I. Strategy Discussion: Research Relevance – President Terry Shevlin, Tracey Sutherland, and Julie Smith David led an activity directed at how research can be directed to more real-world problems. Is there a way that we can take the research and articles that the AAA has published and get these out to a larger audience in either a journal or magazine format? Council members were asked to provide feedback on who would the potential audience(s) be? What topics would be relevant? What revisions to existing content would be needed? Is additional content needed? Could this be a potential revenue stream for the AAA? Responses were collected and will be shared at a future Council meeting.

Wrap Up and Adjourn – Cindy Durtschi thanked everyone for attending and participating in today's meeting. The meeting adjourned at 4:45 pm.